M.R.O. 1—77,006—8-6-37.

(1) Number of pages_____

(2) Date of repair 16-8-40

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 3	Press Mis.
1-2	1-2
Dated 4-1-	18 7 5.

8/9

Not to be folded or roughly handled

CJK

LOCAL FUNDS STATIONERY.

No. 1. Read the following Proceedings of the Board of Revenue, dated 10th October 1874, No. 2958:—

Read the following papers:—

From Collector of	Ganjam,	dated	4th Jan.	1873, No.	10.
,,	Vizagapatam,	,,	2nd Sept.	1872, ,,	1003.
,,	Godavery,	,,	24th Oct.	,, ,,	333.
,,	Kistna,	,,	28th July	1873, ,,	1182.
,,	Nellore,	,,	29th Aug.	1872, ,,	2054.
,,	Bellary,	,,	30th ,,	,, ,,	296.
,,	Cuddapah,	,,	12th July	1873, ,,	112.
,,	Kurnool,	,,	10th Sept.	1872, ,,	254.
,,	Chingleput,	,,	3rd Dec.	,, ,,	505.
,,	North Arcot,	,,	26th Sept.	,, ,,	482.
,,	South ,,	,,	2nd Nov.	,, ,,	343.
,,	Tanjore,	,,	22nd Aug.	,, ,,	315.
,,	Trichinopoly,	,,	17th June	1873, ,,	120.
,,	Madura,	,,	20th Dec.	1872, ,,	375.
,,	Tinnevelly,	,,	23rd Aug.	,, ,,	384.
,,	Coimbatore,	,,	,, Sept.	,, ,,	150.
From Commissioner of	Nilgiris,	,,	22nd Nov.	,, ,,	117.
From Collector of	Salem,	,,	21st Jan.	1873, ,,	12.
,,	South Canara,	,,	6th Feb.	,, ,,	157.
,,	Malabar,	,,	24th Sept.	1872.	
From District Engr.	Godavery,	,,	6th Nov.	1873, ,,	2396.
From Suptg. Engr,	2nd Division,	,,	13th Aug.	1872, ,,	102.
,,	3rd ,,	,,	11th ,,	,, ,,	1042.
,,	4th ,,	,,	18th Sept.	,, ,,	2616.
,,	5th ,,	,,	5th Oct.	,, ,,	230.
,,	6th ,,	,,	25th July	,, ,,	285.
,,	7th ,,	,,	20th ,,	,, ,,	119.
,,	8th ,,	,,	14th Aug.	,, ,,	2292.
From Secy. to Govt.,	P. W. D.,	,,	3rd ,,	,, ,,	34.

Submitted to Government with reference to G.O., dated 5th July 1872, No. 864, Financial Department.

2. The question is what proportion of the stationery used in the Revenue and Public Works Departments should be charged to the Local Fund, and Government suggested fifteen or twenty per cent. as a proper amount before the new system was introduced.

G.O., dated 16th February 1870, No. 185, Public Department.

3. The Board have found it impossible to deduce any solution of the problem from the reports recorded above; it seems, on the contrary, to be obvious that a fixed proportion would be unduly favorable to some Circles and unduly unfavorable to others.

4. The Collector of the Kistna District guesses that thirty-six per cent. is the right proportion, the Collector of Bellary six, and the Collector of Madura three.

5. Other Collectors give statements showing the proportion of the several items of stationery used in connexion with Local Funds. The Board have thought it useless to execute the somewhat laborious task of valuing them, because they are evidently incomplete, and because, being based on an exceptional year, they cannot be trusted to give a correct average. Thus the Collector of Nellore "includes the paper consumed in the Officiating Deputy Collector's office for Union reports and statements and for his general correspondence as well as for the Double Double Pott paper to be used for house registers of the Unions, of which there are nearly fifty, and which are likely to increase in number."

6. Two Superintending Engineers suggest that the stationery used for different purposes may be taken to be in the proportion of the expenditure on those purposes; but Major Kennedy, whose letter on the subject was communicated to the Board with G.O., dated 3rd August 1872, No. 34, says: "I do not suppose that the proportion can be more than one-tenth of the whole, although the expenditure of money under that head" (Local Funds) "is far greater than under both the others" (Imperial and Provincial) "combined." One Superintending Engineer suggests twenty-five per cent., another between twenty-five and thirty-three per cent., another thirty-three per cent., and another fifty per cent.

7. Accounts carefully taken in the Board's office show that the proportion in that office in 1872-73 was a little less than fourteen per cent., and in 1873-74 a little more than fifteen per cent., the average being 14·4 per cent.

8. The Board are decidedly of opinion that no charge should be made against the Local Fund on account of letters written, *etc.*, by Revenue Officers as Revenue Officers, and that the only charge that can fairly be made is for paper used in letters written by Revenue Officers as Presidents or Vice-Presidents of Local Fund Boards and for stationery used in the Local Fund Department of the Collector's office and in the offices of Local Fund Boards, and perhaps in the office of the Board of Revenue.

9. The Board do not see how this charge can be made a fixed percentage on anything. It might be ordered that in each year's Local Fund Budgets Collectors shall see that the cost of the stationery, for which the District Local Fund is chargeable for the last complete official year, is fairly calculated and equitably distributed between the Circles in the district and provided for in the Local Fund Budget. Similarly, the cost of stationery in the Revenue Board's office (if charged for at all) might be added to the cost of their Local Fund establishment which is annually distributed amongst the Circles. Thus in the Budget of 1875-76 the cost of stationery used in 1873-74 should be provided for and the amount should be credited to Government at the beginning of the year 1875-76.

10. Another method would be to require each Local Fund Board, like the Municipalities, to provide for the sum that will probably be required for stationery in its Budget, and allow them to get it either from the Stationery Depôt or in the local market as they choose.

11. Whilst Municipalities are not charged for stationery used in disposing of municipal business in the Government Office, it seems scarcely fair to charge the Local Fund for stationery used in the Local Fund Department of the Board's office.

12. With regard to the Officers of the Public Works Department, the Board think that the cost of stationery should be deemed to be included in the enormous charge of twenty-five per cent. on expenditure now paid by Local Fund Boards for superintendence.

13. Before deciding the question it might be well to ascertain what is done, under similar circumstances, in other Presidencies.

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 2. ORDER THEREON, 4th January 1875, No. 3.

The views expressed in paragraphs 8, 11, and 12 of the Board's Proceedings are approved.

2. Provision may be made for stationery in the Local Fund Budget as suggested in paragraph 10.

3. No change need be made in the method of debiting the cost of stationery supplied to Public Works Officers.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the Board of Revenue, with enclosures returned.
,, Public Works Department.
,, Accountant-General.
,, Superintendent of Stationery.

Exd. A. S. Rodgers.

Post. of 1875 Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated January, 4th.

Recd.

Rect.

G.O., 4th January 1875, No. 3.

JANUARY.
Nos. 1-2.

Local Fund Boards.—The views of the Board of Revenue on the question of these bodies being charged with a proportion of the cost of the stationery used in the Revenue and Public Works Departments, concurred in.

☆

No. 2,958.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 10th October 1874.

Read the following papers :—

From Collector of	Ganjam,	dated	4th Jan. 1873,	No.	10.
„	Vizagapatam,	„	2nd Sept. 1872,	„	1,003.
„	Godavery,	„	24th Oct. „	„	333.
„	Kistna,	„	28th July 1873,	„	1,182.
„	Nellore,	„	29th Aug. 1872,	„	2,054.
„	Bellary,	„	30th „ „	„	296.
„	Cuddapah,	„	12th July 1873,	„	112.
„	Kurnool,	„	10th Sept. 1872,	„	254.
„	Chingleput,	„	31 Dec. „	„	505.
„	North Arcot,	„	26th Sept. „	„	482.
„	South Arcot,	„	2nd Nov. „	„	343.
„	Tanjore,	„	22nd Aug. „	„	315.
„	Trichinopoly,	„	17th June 1873,	„	120.
„	Madura,	„	20th Dec. 1872,	„	375.
„	Tinnevelly,	„	23rd Aug. „	„	384.
„	Coimbatore,	„	23rd Sept. „	„	150.
From Commissioner of	Nilgiris,	„	22nd Nov. „	„	117.
From Collector of	Salem,	„	21st Jan. 1873,	„	12.
„	South Canara,	„	6th Feb. „	„	157.
„	Malabar,	„	24th Sept. 1872,	„	
District Engineer,	Godavery,	„	6th Nov. 1873,	„	2,396.
Suptg. Engineer,	2nd Division,	„	13th Aug. 1872,	„	102.
„	3rd „	„	11th „ „	„	1,042.
„	4th „	„	18th Sept. „	„	2,616.
„	5th „	„	5th Oct. „	„	230.
„	6th „	„	25th July „	„	285.
„	7th „	„	20th „ „	„	119.
„	8th „	„	14th Aug. „	„	2,292.
From Secy. to Govt.,	P. W. D.	„	3rd „ „	„	34.

SUBMITTED to Government, with reference to G. O., 5th July 1872, No. 864, Financial Department.

2. The question is what proportion of the stationery used in the Revenue and Public Works Department should be charged to the Local Fund, and Government suggested 15 or 20 per cent. as a proper amount before the new system was introduced.

G. O., 16th February 1870, No. 185, Public Department.

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4. The Collector of the Kistna District guesses that 36 per cent. is the right proportion, the Collector of Bellary 6, and the Collector of Madura 3.

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evidently incomplete, and because being based on an exceptional year they cannot be trusted to give a correct average. Thus the Collector of Nellore "includes the paper consumed in the Officiating Deputy-Collector's Office for Union reports and statements and for his general correspondence as well as for the Double-Double Pott paper to be used for house-registers of the Unions, of which there are nearly fifty, and which are likely to increase in number."

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7. Accounts carefully taken in the Board's Office show that the proportion in that Office in 1872-73 was a little less than 14 per cent., and in 1873-74 a little more than 15 per cent., the average being 14·4 per cent.

8. The Board are decidedly of opinion that no charge should be made against the Local Fund on account of letters written (etc.) by Revenue-officers as Revenue-officers, and that the only charge that can fairly be made is for paper used in letters written by Revenue-officers as Presidents or Vice-Presidents of Local Fund Boards and for stationery used in the Local Fund Department of the Collector's Office and in the Offices of Local Fund Boards, and perhaps in the Office of the Board of Revenue.

9. The Board do not see how this charge can be made a fixed per-centage on anything. It might be ordered that in each year's Local Fund budgets Collectors shall see that the cost of the stationery, for which the District Local Fund is chargeable for the last complete official year, is fairly calculated and equitably distributed between the Circles in the district and provided for in the Local Fund budget. Similarly, the cost of stationery in the Revenue Board's Office (if charged for at all) might be added to the cost of their Local Fund establishment which is annually distributed amongst the Circles. Thus in the budget of 1875-76 the cost of stationery used in 1873-74 should be provided for, and the amount should be credited to Government at the beginning of the year 1875-76.

10. Another method would be to require each Local Fund Board, like the Municipalities, to provide for the sum that will probably be required for stationery in its budget, and allow them to get it either from the Stationery Depôt or in the local market as they choose.

11. Whilst Municipalities are not charged for stationery used in disposing of Municipal business in the Government Office, it seems scarcely fair to charge the Local Fund for stationery used in the Local Fund Department of the Board's Office.

12. With regard to the officers of the Public Works Department, the Board think that the cost of stationery should be deemed to be included in the enormous charge of 25 per cent. on expenditure now paid by Local Fund Boards for superintendence.

13. Before deciding the question it might be well to ascertain what is done, under similar circumstances, in other Presidencies.

(A true Extract.)

J Grote

Secretary.

To the Acting Chief Secretary to Government, Financial Department,
with 28 original letters, with their Enclosures.

Copy to all Collectors.
„ to all District Engineers.

Exd. F. R. Bantleman.

operations for which provided from Imperial sources.

Order 4 June 75 No 3

The rules observed in paras 9, 11 and 12 of the BOs proceedings are approved.

2. Provision may be made for stationery in the Local Fund budget as suggested in para 10.

3. No change need be made in the method of debiting the cost of stationery to be supplied to P.W. Officers

16/12

Order

Further orders are requested with reference to paras. under para 2 paper used by Local BOs in correspondence with P.W. Officers will be paid from Local funds, while as suggested by the B.C. of Revenue the 25 per cent paid for the use of the P.W. establishments will include cost of stationery which is now supplied from Imperial funds without a separate debit to P.W. establishments.

Finance 1874. Department.

Board of Revenue,

MADRAS.

PROCEEDINGS, 10TH OCTOBER 1874, No. 2,958.

Despatch Govt. 1874

Enel. 28

Received 1874 — Ry —

OCTOBER.

No. 2,958. No. 2280

Stationery — used in the Revenue and Public Works Departments.—Reports of Collectors and District Engineers on the question as to what proportion of — should be charged to the Local Fund submitted to Government with the Board's views on the subject, and with their suggestion that before deciding the question it might be ascertained what is done, under similar circumstances, in other Presidencies.

Memorandum for Orders

9.

Statutory L.F.

Council

Pay forest -

with order

Circulate

11b

I agree in the view that it is unnecessary to make any change in the draft Order submitted in para 10 of the Letter. But I would rather leave matters as they are.

I.D.L.
4/02

be submitting for orders the accompanying proceedings of the Board of Revenue D/18 October 1894 No 2958 it is submitted that Local Fund Boards are in quite a different position from Municipalities, and that so long as the Govt of India raise no objection the stationery may be allowed to remain an Imperial charge - There seems to be no reason for meddling

a separate charge on account of Local Fund Service while none is made for Provincial services.

L. H.
27/11

P.S. So far as ~~the~~ wider cases of an encumbered Local Board are merely administrators of Provincial funds assigned to them, while ~~in regard to~~ with a large portion of the remainder of their funds they merely carry on

I think that the simplest plan would be to arrange that suggested by the Board in para 10. Should it be necessary to apply to any Local Fund Board for statistics, I would refer the Board to the Accountant R.M. Defaulters

[illegible] 9/12

. of {187 } Madras.

Rail

4 Jany. 1875. No. 8.

Nos. 102

The news of the 18
upon the question of these
rees being charged into a
portion of the cost of the
tionery used in the Rev
d'n Depts, Concurred in